

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

In re: ) No. 15-18193  
)  
ARMANDO RIOS, ) Chapter 7  
)  
Debtor. ) Honorable Timothy A. Barnes  
)  
) **Hearing Date: April 25, 2017**  
) **Hearing Time: 10:30 a.m.**  
) **Courtroom: 744**

**COVER SHEET FOR FIRST AND FINAL FEE APPLICATION  
AND REIMBURSEMENT OF EXPENSES OF ALAN D. LASKO & ASSOCIATES, P.C.**

Name of Applicant: Alan D. Lasko & Associates, P.C.

Authorized to Provide Professional Services to: Miriam R. Stein, Chapter 7 Trustee of the Estate of ARMANDO RIOS

Period for Which Compensation is Sought: October 4, 2016 through March 3, 2017

Amount of Fees Sought: \$ 1,992.80

Amount of Expense Reimbursement Sought: \$ 21.20

This is a: First and Final Application

The aggregate amount of fees and expenses *paid* to the Applicant to date for services rendered and expenses incurred herein is: \$0.00.

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

In re: ) No. 15-18193  
ARMANDO RIOS, )  
Debtor. ) Chapter 7  
) Honorable Timothy A. Barnes  
)  
) **Hearing Date: April 25, 2017**  
) **Hearing Time: 10:30 a.m.**  
) **Courtroom: 744**

**NOTICE OF HEARING**

PLEASE TAKE NOTICE THAT on **April 25, 2017**, at **10:30 a.m.**, we shall appear before the Honorable Timothy A. Barnes, or such other judge as may be sitting in his stead, in Courtroom 744 at the Dirksen Federal Building, 219 South Dearborn Street, Chicago, Illinois 60604, and present the **First and Final Application of Alan D. Lasko & Associates, P.C. as Accountant to Miriam R. Stein, Chapter 15-7 Trustee of the Bankruptcy Estate of ARMANDO RIOS, for Compensation and Reimbursement of Expenses.**

Dated: March 21, 2017

Respectfully submitted,

By: /s/ Miriam R. Stein  
Chapter 7 Trustee

Miriam R. Stein (IL ARDC #6238163)  
CHUHAK & TECSON  
30 South Wacker Drive, Suite 2600  
Chicago, Illinois 60606  
312.855.9300  
312.368.3870 fax

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

IN RE:	)	
	)	
Armando Rios Bankruptcy Estate	)	No. 15 B 18193
	)	
	)	Chapter 7
Debtor	)	
	)	Hon. Timothy A. Barnes

**FIRST AND FINAL APPLICATION  
OF ALAN D. LASKO & ASSOCIATES, P.C.  
FOR ALLOWANCE OF COMPENSATION AND EXPENSES**

ALAN D. LASKO AND ALAN D. LASKO & ASSOCIATES, P.C. ("ADLPC"), Certified Public Accountants, request first and final compensation of \$1,992.80 and expenses of \$21.20 for the time period from October 4, 2016 through March 3, 2017. A detail is provided herein for the Estate, which identifies by subject matter the services performed by the Applicant. Additional detail is provided to reflect the function and individual performing said services. Lastly, each individual's classification and hourly rate is also reflected. In addition, attached is the Affidavit pursuant to Bankruptcy Rule 2016.

**INTRODUCTION**

This Court has jurisdiction over this First and Final Fee Application pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

**ARMANDO RIOS BANKRUPTCY ESTATE**

The statutory predicates for the relief requested herein are Sections 328, 330 and 331 of Title 11 of the United States Code (11 U.S.C. §§ 101-1532, the "Bankruptcy Code"), as supplemented by Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Rule 5082-1 of the Local Rules of the United States Bankruptcy Court for the Northern District of Illinois (the "Local Rules"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 promulgated by the United States Department of Justice, dated on January 30, 1996 (the "UST Guidelines").

Under Rule 2016(b), the Firm has not shared, nor agreed to share, (a) any compensation it has received or may receive in these cases with another person or party other than the Firm's associates, and other employees, or (b) any compensation another person or party has received or may receive in these cases.

**GENERAL**

The Debtor filed a petition under Chapter 7 on or about May 25, 2015. A Trustee was subsequently appointed. On October 4, 2016, Alan D. Lasko & Associates, P.C. was approved by the Court as the accountants for the Trustee. Reflected in this fee petition is the Applicant's time for the preparation of the Estate's initial and final 2016 income tax returns.

**FEE APPLICATION**

The fees sought by this First and Final Fee Application reflect an aggregate of 13.2 hours of ADLPC's time spent and recorded in performing services during the First and Final Compensation Period. This fee request does not include time that might be construed as

**ARMANDO RIOS BANKRUPTCY ESTATE**

duplicative or otherwise not beneficial to the Trustee or the Debtor's Estate, which has already been eliminated by ADLPC. In accordance with the factors enumerated in Section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (a) the complexity of this case, (b) the time expended, (c) the nature and extent of the services rendered (d), the value of such services, and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

All of the services for which first and final compensation is sought were rendered solely in connection with this case, in furtherance of the duties and functions of the Trustee and not on behalf of any individual creditor or other person.

ADLPC has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in this case.

ADPC has not shared, or agreed to share (a) any compensation it has received or may receive with another party or person, other than with the associates of the Firm, or (b) any compensation another person or party has received or may receive. No promises have been received by ADLPC as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code.

**BREAKDOWN BY CATEGORIES**

The categories in this Application as listed below:

**ARMANDO RIOS BANKRUPTCY ESTATE**

**BILLING**

The Applicant has incurred 1.2 hours in the preparation of this fee Application.

Cost \$121.60

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	0.2	\$ 288.00	\$ 57.60
C. Wilson, Staff	<u>1.0</u>	64.00	<u>64.00</u>
	<u>1.2</u>		<u>\$ 121.60</u>

**TAX PREPARATION**

The Applicant incurred 12.0 hours in the preparation of the Estate's initial and final 2016 workpapers and year-end tax returns.

The work also included the following:

- Summarized Trustee's Forms 2.
- Reviewed Bankruptcy Schedules.
- Reviewed data related to basis and calculated gain/loss.
- Estimated time to prepare Estate's final information tax returns and cover letter to Trustee.

Cost \$1,871.20

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	2.6	\$ 288.00	\$ 748.80
K. Seyller, Senior	3.8	160.00	608.00
I. Prokhorova, Staff	4.4	94.00	413.60
D. Stefanczuk, Staff	<u>1.2</u>	84.00	<u>100.80</u>
	<u>12.0</u>		<u>\$ 1,871.20</u>

**ARMANDO RIOS BANKRUPTCY ESTATE**

The Applicant reflects hourly rates and hours worked by each person by function. The recap also reflects the cost of each function performed. In order to assist the Court and parties in interest to evaluate this fee request, your Applicant has reflected below the range of rates charged by staff level.

Owner	\$288	-	\$300
Manager/Director	240	-	287
Supervisors	160	-	240
Senior	120	-	160
Assistant	65	-	120

To provide an orderly and meaningful summary of the services rendered by ADLPC in accordance with its employment, ADLPC has summarized the services provided by the project billing categories for its first and final fee period are as follows:

<u>Recap by Project</u>	<u>First and Final Application</u>		
Billing	\$ 121.60		
Tax Preparation	<u>1,871.20</u>		
Net Request	<u>\$ 1,992.80</u>		

<u>Recap by Hour</u>	<u>Hours</u>	<u>Amount</u>	<u>Blended Rate</u>
Billing	1.2	\$ 121.60	<u>\$ 101.33</u>
Tax Preparation - Net	<u>12.0</u>	<u>1,871.20</u>	<u>\$ 155.93</u>
	<u>13.2</u>	<u>\$ 1,992.80</u>	<u>\$ 150.97</u>

**EXPENSES**

It is the Firm's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except

**ARMANDO RIOS BANKRUPTCY ESTATE**

for representation of that particular client. It is the Firm's policy to charge its client only the amount actually incurred by the Firm in connection with such items. Examples of such expenses are postage, overnight mail, courier delivery, transportation, airfare, meals, and lodging.

	Tax <u>Preparation</u>
Delivery	\$ 10.00
Copy Costs	<u>11.20</u>
	<u>\$ 21.20</u>

**ALLOWANCE OF COMPENSATION**

The foregoing professional services rendered during the Compensation Period were necessary and appropriate to the administration of the Chapter 7 case and was in the best interests of the parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, or tasks involved. ADLPC has taken significant efforts to ensure that the professional services were performed with expedience and in an efficient manner and without duplication of effort.

Section 330 provides that a court may award a professional employed under Section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including.

- (A) the time spent on such services;



**ARMANDO RIOS BANKRUPTCY ESTATE**

- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

Id. § 330(a)(3).

In the instant case, ADLPC respectfully submits that the services for which it seeks compensation in this First and Final Fee Application were necessary for and beneficial to the Trustee's efforts in administering the Debtor's Estate, and necessary to and in the best interests of the Debtor's Estate. ADLPC further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services provided to the Trustee and the Debtor's Estate.

The rates charged by ADLPC in this case are standard for any bankruptcy matter, and are identical to the rate it would charge throughout the country in any bankruptcy case of this size and prominence.

In sum, the services rendered by ADLPC were necessary and beneficial to the Debtor's Estate, and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. As shown by this First and Final Fee Application and supporting exhibits, ADLPC incurred professional time economically and without unnecessary duplication of effort. In addition, the work involved, and thus the time expended,

**ARMANDO RIOS BANKRUPTCY ESTATE**

was carefully assigned in view of the experience and expertise required for a particular task. Accordingly, approval of the First and Final compensation sought herein for the Compensation Period is warranted.

**CONCLUSION AND REQUEST FOR RELIEF**

Based upon the foregoing, your Applicant submits that the relief requested is justified in the circumstances and its allowance would be appropriate. Therefore, the requested first and final compensation of \$1,992.80 and expenses of \$21.20 should be allowed for services by your Applicant for the period October 4, 2016 through March 3, 2017.



Alan D. Lasko

Alan D. Lasko & Associates, P.C.  
205 West Randolph Street  
Suite 1150  
Chicago, Illinois 60606  
(312) 332-1302

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

IN RE: )  
)  
Armando Rios Bankruptcy Estate ) No. 15 B 18193  
)  
) Chapter 7  
Debtor )  
) Hon. Timothy A. Barnes


AFFIDAVIT PURSUANT TO BANKRUPTCY RULE 2016

STATE OF ILLINOIS)  
) SS.  
COUNTY OF COOK )

I, Alan D. Lasko, being first duly sworn on oath, depose and state as follows:

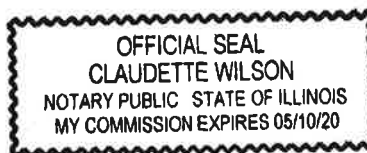
1. I am the owner of the Firm ALAN D. LASKO & ASSOCIATES, P.C. ("Lasko") and I am authorized to execute this Affidavit on behalf of Lasko. Lasko is the Court-approved accountants for Miriam R. Stein, Chapter 7 Trustee in this case ("Trustee").
2. I have read the First and Final Application of Lasko, for allowable compensation and expenses ("Application") and all of the factual matters set forth therein are true to the best of my knowledge, information and belief. Lasko has performed the services set forth and described in the Application at the request and pursuant to the direction of the Trustee.
3. Lasko has not previously received payments for services rendered in connection with this case from the Trustee. Lasko has not entered into any agreement or understanding between itself and any other person for the sharing of compensation received or to be received for services rendered to the Trustee in connection with these cases, except among the members and associates of the Firm.

FURTHER AFFIANT SAYETH NOT.

  
\_\_\_\_\_  
Alan D. Lasko

Subscribed and Sworn to before me  
this 3rd day of March, 2017.

  
\_\_\_\_\_  
Notary Public



**EXHIBIT A**

**ORDER OF EMPLOYMENT**

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
Eastern Division

In Re:  
ARMANDO RIOS,

Debtor(s)

)  
)  
)  
)  
)  
)  
)

BK No.: 15-18193

Chapter: 7

Honorable Timothy Barnes

**ORDER AUTHORIZING THE EMPLOYMENT OF TRUSTEE'S ACCOUNTANT**

This matter coming to be heard on the motion (the "Motion") of Miriam R. Stein (the "Trustee"), not individually but as the chapter 7 trustee for Armando Rios seeking an order authorizing the employment of Alan D. Lasko and the firm of Alan D. Lasko & Associates, P.C. (collectively "Lasko") as her accountant; notice of this Motion having been served; the Court being fully advised in the premises:

IT IS HEREBY ORDERED THAT:

1. The Trustee is Authorized to Employ Lasko;
2. Compensation and reimbursement of expenses of Lasko will be subject to further order of this court.

Enter:



Honorable Timothy A. Barnes

United States Bankruptcy Judge

Dated: October 04, 2016

**Prepared by:**

Zane L. Zielinski (6278776)  
THE LAW OFFICE OF  
ZANE L. ZIELINSKI, P.C.  
6336 North Cicero Avenue, Suite 201  
Chicago, Illinois 60646  
d. 773-877-3191  
f. 815-846-8516  
e. trustee@zanezielinski.com

**EXHIBIT B**

**PERSONNEL**

**ARMANDO RIOS BANKRUPTCY ESTATE**

The following represents a description of the primary individuals in this engagement.

Alan D. Lasko – CPA, CIRA, CFF

Mr. Lasko has worked primarily in the bankruptcy field over the last 31 years. He brings his 41 years of experience in providing operational support to Chapter 11 and creditor committees, as well as his technical abilities in various accounting and tax matters in bankruptcy cases. Mr. Lasko has been an expert witness, been appointed as a receiver in State Court, worked as a disbursing agent, made presentations to creditors and their committees and worked with debtor and creditor counsels in formulating plans of reorganizations and disclosure statements. Mr. Lasko is a member of the Certified Insolvency and Restructuring Advisors (CIRA), as well as being Certified in Financial Forensics (CFF). Mr. Lasko is also a member of the American Bankruptcy Institute, the American Institute of Certified Public Accountants and the Illinois CPA Society. Mr. Lasko also has instructed and has written seminars on various bankruptcy-related topics. Last, Mr. Lasko has broad accounting and tax experience in Chapter 7 cases.

Karen Seyller, JD – Senior

Ms. Seyller has worked on various insolvency and litigation matters for three years. She has also worked on numerous Chapter 11 and 7 matters, as well as Receivership-related work and civil litigation support work. Prior to joining the Firm, Ms. Seyller had worked as a part-time intern for a tax law practice preparing income tax returns over two tax seasons. Subsequently, Ms. Seyller then had worked full time as a tax accountant for a medical care company over the last five years. Duties included the preparation of various types of tax returns of the business including but not limited to income tax returns, gross receipts returns, sales and use tax returns, as well as being involved in other general ledger duties of the company. Ms. Seyller has a

**ARMANDO RIOS BANKRUPTCY ESTATE**

Bachelor's Degree in Accounting from Saint Xavier University. She has completed her work at John Marshall Law School.

Inga Prokhorova – Staff

Ms. Prokhorova is a part-time accountant performing accounting and tax services. Ms. Prokhorova has her Bachelor's Degree in Accounting from the University of South Florida and a Bachelor's of Business Administration from the Russian State Trade-Economic University in Samara Russia. Ms. Prokhorova has also passed her examinations to be an Enrolled Agent before the Internal Revenue Service. Ms. Prokhorova has also worked as a volunteer tax preparer for the IRS VITA program in Florida.

Dominika Stefanczuk – Staff

Ms. Stefanczuk is an intern staff accountant performing accounting and tax services. Ms. Stefanczuk has recently completed her Bachelor's Degree in Accounting from Saint Xavier University. Ms. Stefanczuk is working towards her Master's Degree in Accounting also from Saint Xavier University.



**EXHIBIT C**  
**STAFF LEVELS**

**ARMANDO RIOS BANKRUPTCY ESTATE**

**STAFF LEVEL – SUPERVISORS, SENIORS AND ASSISTANTS**

**SUPERVISORS**

After a period of several years of experience, senior accountants are advanced to the supervisory level. Supervisors have administrative and overview responsibility on a broader level than senior accountants. Supervisors are responsible to keep the manager abreast of the progress of the engagement of the problems encountered in a particular circumstance.

**SENIORS**

After a period of usually 2 to 3 years, an individual is advanced to the senior level. Seniors are primarily responsible for the day-to-day functions of fieldwork with the Court. In bankruptcy-related work, audit seniors may also perform specific tasks at the request of a manager or supervisor.

**ASSISTANTS**

Staff assistants usually execute basic assignments or tasks. In bankruptcy-related work, assistants primarily perform specific projects at specified times under the supervision of a senior, supervisor or manager.

**EXHIBIT D**

**ACTUAL TIME FROM TIME SLIPS**

**EXHIBIT D-1**

**TAX PREPARATION**

3/3/2017  
3 13 PM

Pre-bill Worksheet

Page 1

Selection Criteria

Client Selection Include Rios 002, Rios 012

Nickname Rios 002 | 5128  
Full Name Armando Rios Bankruptcy Estate  
Address c/o Miriam R Stein, Trustee  
30 S Wacker Drive  
Suite 2600  
Chicago IL 60606

Phone Home In Ref To Fax Other

Fees Arrg tax preparati  
Expense Arrg By billing value on each slip  
Tax Profile Exempt

Last bill  
Last charge 3/3/2017  
Last payment Amount \$0 00

Date ID	Timekeeper Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total Billable
2/1/2017 151533	A Lasko 800	288 00	0 40	115 20	Billable
review of data received and prepared follow up information request for trustee's assistant re tax preparati					
2/12/2017 151867	A Lasko 800	288 00	0 20	57 60	Billable
review of file and follow up with trustee's counsel for information re, tax preparation of estate					
2/18/2017 152047	A Lasko 800	288 00	0 30	86 40	Billable
review of data received from trustee and set up staff for 2016 estate tax preparati					
2/24/2017 152297	I Prokhorova 800	94 00	2 80	263 20	Billable
preparation of work papers and tax returns - 2016					
2/24/2017 152298	I Prokhorova 800	94 00	1 60	150 40	Billable
preparation of work papers and tax returns - 2016					

3/3/2017  
3 13 PM

Pre-bill Worksheet

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Rios 002 Armando Rios Bankruptcy Estate (continued)

Date ID	Timekeeper Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
2/24/2017	K Seyller 152315 800	160 00	1 60	256 00	Billable
	Prepared updated work papers and tax return 2016				
2/25/2017	K Seyller 152317 800	160 00	0 60	96 00	Billable
	Reviewed work papers in preparation of 2016 tax return				
2/25/2017	K Seyller 152318 800	160 00	1 30	208 00	Billable
	Prepared updated federal and state of Illinois tax returns 2016				
2/27/2017	A Lasko 152348 800	288 00	0 90	259 20	Billable
	tax review of work papers and tax returns - 2016				
2/27/2017	A Lasko 152354 800	288 00	0 30	86 40	Billable
	prepared IRS and Illinois 60 day letter for 2016				
2/27/2017	A Lasko 152355 800	288 00	0 50	144 00	Billable
	sign off of federal and state tax returns and IRS and Illinois 60 day copies and letters for 2016				
3/3/2017	D Stefanczuk 152582 800	84 00	1 20	100 80	Billable
	Estimated time to prepare estate's final information tax returns and cover letter to trustee				
3/3/2017	K Seyller 152583 800	160 00	0 30	48 00	Billable
	Estimated time to review estate's final information tax return and cover letter to trustee				
TOTAL	Billable Fees		12 00	\$1,871 20	

3/3/2017  
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Pre-bill Worksheet

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Rios 002 Armando Rios Bankruptcy Estate (continued)

Date ID	Timekeeper Expense	Price Markup %	Quantity	Amount	Total
2/27/2017 152367	C Wilson 115	11 20	1 000	11 20	Billable
Photocopy costs for 2016 Forms 1041 income tax returns - 112 pages @ \$ 10 per page					
2/27/2017 152368	C Wilson 116	10 00	1 000	10 00	Billable
Delivery of 2016 Forms 1041 income tax returns to Miriam Stein - confirmation #103493					
TOTAL	Billable Costs				\$21 20

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement Slips By billing value on each slip		
Total of billable time slips	\$1,871 20	
Total of Fees (Time Charges)		\$1,871 20
Costs Bill Arrangement Slips By billing value on each slip		
Total of billable expense slips	\$21 20	
Total of Costs (Expense Charges)		\$21 20
Total new charges		\$1,892 40
New Balance Current	\$1,892 40	
Total New Balance		\$1,892 40

**EXHIBIT D-2**

**BILLING TIME**



3/3/2017  
3 13 PM

Pre-bill Worksheet

Page 4

Nickname Rios 012 | 5129  
Full Name Armando Rios Bankruptcy Estate  
Address c/o Miriam R Stein, Trustee  
30 S Wacker Drive  
Suite 2600  
Chicago IL 60606

Phone Home Fax  
In Ref To Other

Fees Arrg fee petiti  
Expense Arrg By billing value on each slip  
Tax Profile By billing value on each slip  
Last bill Exempt  
Last charge 3/3/2017  
Last payment Amount \$0 00

Date ID	Timekeeper Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
3/3/2017 152587	C Wilson 800	64 00	1 00	64 00	Billable
	Prepared fee petition				
3/3/2017 152590	A Lasko 800	288 00	0 20	57 60	Billable
	Prepared fee petition				
TOTAL Billable Fees				1 20	\$121 60

Total of billable expense slips \$0 00

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement Slips By billing value on each slip		
Total of billable time slips	\$121 60	
Total of Fees (Time Charges)		\$121 60
Total of Costs (Expense Charges)		\$0 00
Total new charges		\$121 60

3/3/2017  
3 13 PM

Pre-bill Worksheet

Page 5

Rios 012 Armando Rios Bankruptcy Estate (continued)

	<u>Amount</u>	<u>Total</u>
New Balance		
Current	\$121 60	
Total New Balance		<u>\$121 60</u>